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PARISH COURT FOR THE PARISH OF ASCENSION  
JUDICIAL BRANCH POND  
STATE OF LOUISIANA  
ASCENSION PARISH

GENERAL PURPOSE FINANCIAL STATEMENTS  
COMPLIANCE AND INTERNAL CONTROLS

JUNE 30, 2002

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Kelene Davis 11/6/02

**KERNAN & LAMBERT**  
Certified Public Accountants  
A Professional Corporation  
8907 Lakeside Avenue  
Suite A  
Baton Rouge, LA 70809

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MARILYN M. LANBERT  
ASCENSION PARISH COURT JUDGE

800-208-1-8000 (LAW)  
COTEAU, LOUISIANA 70027

PHONE (504) 621-8000  
FAX (504) 621-8000

September 23, 2002

Office of the Legislative Auditor  
Attention: JoAnne Sanders  
P. O. Box 84387  
Baton Rouge, Louisiana 70824-9387

Dear Ms. Sanders:

In accordance with Louisiana Revised Statute 25:514, enclosed are the general purposes financial statements with supplemental schedules for the Ascension Parish Court Judicial Expense Fund as of and for the year ended June 30, 2002. The statements include all funds under the control and oversight of the Parish Court. The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States.

Sincerely,

  
Marilyn Lambert  
Judge, Ascension Parish Court

Enclosure

ASCENSION PARISH COURT  
JUDICIAL EXPENSE FUND

Cochitons, Louisiana

GENERAL PURCHASER FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2002

Required by Louisiana Revised Statute 24:314 to  
be filed with the Office of Legislative Auditor  
within 90 days after the close of the fiscal year.

\*\*\*\*\*

AFFIDAVIT

Personally came and appeared before the undersigned authority,  
Marilyn Lachert, Judge of Ascension Parish Court, who duly  
sworn, depose and says that the financial statements herewith  
given present fairly the financial position of the Ascension  
Parish Court Judicial Expense Fund, as of June 30, 2002, and the  
results of operations for the year then ended, in  
accordance with the basis of accounting described within the  
accompanying financial statements.

  
MARILYN LACHERT, JUDGE  
ASCENSION PARISH COURT

Sworn to and subscribed before me, this 23rd day of  
September 2002.

  
KELLI GONY  
NOTARY PUBLIC

\*\*\*\*\*

Chief Executive Officer \_\_\_\_\_

Address \_\_\_\_\_

Telephone No. \_\_\_\_\_

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Robert L. Kernan, CPA  
Brent J. Lambert, CPA  
Kath. Allen, CPA

**INDEPENDENT AUDITORS' REPORT**

The Honorable Marilyn Lambert, Judge  
Succession Parish Court Judicial  
Expenses Fund  
826-866 South Irma Blvd.  
Covington, Louisiana 70737

We have audited the general purpose financial statements of the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND as of June 30, 2002, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in note "C" to the financial statements, the Parish Court for the Parish of Ascension, Judicial Expense Fund did not adopt a budget for the year ended June 30, 2002. Therefore, a statement of revenues, expenditures and changes in fund balances (budget and actual) for the general and special revenue funds have not been presented. Presentation of such statements for these governmental funds for which budgets are to be adopted is required by accounting principles generally accepted in the United States of America.

In our opinion, except for the omission of the statements of revenues, expenditures, and changes in fund balances - budget and actual that results in an incomplete presentation as explained in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND, as of June 30, 2002, and the results of the operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial statements of the individual funds and account groups as listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the PARISH COURT for the PARISH OF ASSUMPTION, JUDICIAL EXPENSE FUND. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued our report dated September 23, 2012 on our consideration of the PARISH COURT for the PARISH OF ASSUMPTION, JUDICIAL EXPENSE FUND'S internal control over financial reporting and our tests of its compliance with certain laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

The financial statements for the year ended June 30, 2011 as presented in Exhibit C, D & E, were audited by us and we expressed an unqualified opinion on them in our report dated September 10, 2011, but we have not performed any auditing procedures since that date.

Baton Rouge, Louisiana  
September 23, 2012

EXHIBIT A

PARISH COURT FOR THE PARISH OF ACADIANA  
JUDICIAL EXPENSE FUND  
STATE OF LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 2002

ASSETS	GOVERNMENTAL FUNDS		GENERAL FUND	TOTALS (Memorandum Only...)
	GENERAL FUND	SPECIAL REVENUE FUND	ACCOUNT GROUP	
Cash	\$ 124,127	\$ 30,280	\$	\$ 154,407
Receivables Receivable				
Fines and forfeitures	13,418			13,418
Prepaid expenses	1,864			1,864
Office furniture and fixtures			110,461	110,461
Equipment			88,238	88,238
<b>TOTAL ASSETS</b>	<b>\$ 139,409</b>	<b>\$ 30,280</b>	<b>\$ 178,699</b>	<b>\$ 348,388</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 7,662	\$ 1,723	\$	\$ 9,385
Payroll taxes payable	632			632
<b>TOTAL LIABILITIES</b>	<b>\$ 8,294</b>	<b>\$ 1,723</b>	<b>\$</b>	<b>\$ 10,017</b>
<b>Fund equity:</b>				
Government in general				
Fixed assets	\$	\$	\$ 170,461	\$ 170,461
Fund balance - undesignated	288,265	28,557		316,822
<b>TOTAL FUND EQUITY</b>	<b>288,265</b>	<b>28,557</b>	<b>170,461</b>	<b>487,283</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 308,100</b>	<b>\$ 30,280</b>	<b>\$ 178,699</b>	<b>\$ 517,079</b>

SEE ACCOUNTANT'S REPORT ATTACHED  
THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

PARISH COURT FOR THE PARISH OF ADDISON  
JUDICIAL EXPENSE FUND  
STATE OF LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
ALL GOVERNMENTAL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 2002

	General Fund	Special Revenue Fund	TOTALS Overstatement Only
REVENUES:			
Fines and forfeitures	\$ 170,270	\$ 14,465	\$ 184,735
Interest earned	<u>2,145</u>	<u>283</u>	<u>2,428</u>
Total revenues	172,415	14,748	187,163
EXPENDITURES:			
Ad-hoc Judge expense	1,512		1,512
Salaries	92,340		92,340
Contract labor		14,469	14,469
Automobile	1,452		1,452
Conference, seminars & meetings	11,712		11,712
Equipment purchases	4,092		4,092
Office supplies and expenses	4,618	862	5,480
Other	7,052		7,052
Professional services	4,324	1,419	5,743
Retirement expense	3,928		3,928
Insurance	1,888		1,888
Taxes	4,370		4,370
Utilities and telephone	<u>2,562</u>	<u>      </u>	<u>2,562</u>
Total expenditures	148,718	16,286	165,004
EXCESS (Deficit) OF REVENUES OVER EXPENDITURES	23,697	( 1,538)	22,159
FUND BALANCE AT BEGINNING OF YEAR	172,643	27,071	199,714
FUND BALANCE AT END OF YEAR	\$ 196,340	\$ 25,533	\$ 221,873

THE ACCOUNTANT'S REPORT ATTACHED  
THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT



PARISH COURT FOR THE PARISH OF ASCENSION  
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2002

**INTRODUCTION**

The Parish Court for the Parish of Ascension was established under the provision of Section 2563 of Title 13 of the Louisiana Revised Statutes. The boundaries of the court is the entire Parish of Ascension, including municipalities. The statute provides for establishment of a Judicial Expense Fund for the operation of the court from costs, not to exceed \$5.00, (\$15.00 effective 8/31/02) imposed on all pleas before the court. The Clerk of Court of Ascension Parish is designated custodian of the funds, which are to be disbursed only upon orders of the Judge of the parish court, for purposes related to the proper administration of the court. However, no salary shall be paid from the Judicial Expense Fund to the Judge, except to the Judge appointed temporarily under the provisions of Revised Statute 13:2563.5. However, effective as of June 2001, R.S. 13:2563.5(2)(5) permits the fund to supplement the Judge's salary with an amount necessary to bring the Judge's salary, which is paid by the municipalities of the parish, in line with the District Court Judge of the judicial district in which the parish court is located. This fund is in addition to other monies provided by law for such purposes. The Judge shall be elected by the qualified electors of the Parish of Ascension. In prior years, an advance deposit fund for civil and criminal funds was maintained; this function has been transferred to the Clerk of Court of Ascension Parish.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION -**

The accompanying financial statements of the Parish Court for the Parish of Ascension, Judicial Expense Fund have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental and financial reporting principles.

**B. REPORTING ENTITY -**

For financial reporting purposes, in conformance with the National Council on Governmental Accounting Statement 3, the Parish Court for the Parish of Ascension Judicial Expense Fund is a part of the State of Louisiana judicial system. The accompanying financial statements present financial information only on the operation of the Judicial Expense Fund of the Ascension Parish Court, a component unit of the State of Louisiana judicial system.

PARISH COURT FOR THE PARISH OF ASCENSION  
JUDICIAL EXPENSE FUND  
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
JUNE 30, 2002

C. FUND ACCOUNTING -

The Judicial Expense Fund of the Ascension Parish Court is organized and operated on a fund basis whereby a separate self-balancing set of accounts is maintained that comprises its assets, liabilities, fund equity, revenues and expenditures.

The General Fund is the principal fund of the Judicial Expense Fund and accounts for the operations of the office of the Judge.

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted for specified purposes.

D. FIXED ASSETS AND LONG-TERM LIABILITIES -

The Judicial Expense Fund of the Ascension Parish Court has established detailed accounting records for its fixed assets. Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

There are no long-term liabilities at June 30, 2002.

E. BAIS OF ACCOUNTING -

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The records of the Parish Court are maintained on a cash basis of accounting. However, the General Fund, as reported in the accompanying financial statements, was converted to a modified accrual basis of accounting utilizing the following practices:

Revenues -

Fines and forfeitures are recorded in the year they are collected by the sheriff and various municipalities.

All other revenues are recorded when received.

Expenditures -

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

PARISH COURT FOR THE PARISH OF ASCENSION  
JUDICIAL EXPENSE FUND  
STATE OF LOUISIANA

MOVES TO THE FINANCIAL STATEMENTS - CONTINUED  
JUNE 30, 2002

F. USE OF ESTIMATES -

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

G. BUDGETARY PRACTICES -

The Parish Court, Judicial Expense Fund did not adopt a formal budget for the General Fund for the year ended June 30, 2002. The Criminal Court funds were thought to be "judicial funds" and, therefore, not subject to provisions of the Local Government Budget Act. However, subsequent to year end, the Judicial Expense Fund has become aware of an opinion by the Louisiana Attorney General judicial expense funds of judges are considered "political subdivisions" for purposes of the Local Government Budget Act.

H. VACATION AND SICK LEAVE -

The Parish Court does not have a formal vacation and sick leave policy.

I. CASH AND CASH EQUIVALENTS -

Cash represents the amount in interest bearing demand deposits as of June 30, 2002. These deposits are insured up to \$100,000 by the Federal Deposit Insurance Corporation for each bank account.

J. FOOTNOTES TO FINANCIAL STATEMENTS -

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CASH AND CASH EQUIVALENTS

At June 30, 2002, the Parish Court for the Parish of Ascension, Judicial Expense Fund has cash and cash equivalents (book balances) totaling \$224,497 all of which is in interest bearing demand deposits.

PARISH COURT FOR THE PARISH OF ASCENSION  
JUDICIAL EXPENSE FUND  
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
JUNE 30, 2002

2. CASH AND CASH EQUIVALENTS (continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2002 these deposits were secured from risk by \$127,878 of federal deposit insurance and \$88,386 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

Even though the pledged securities are considered uncollateralized (Category 1) under the provisions of SASB Statement 3, R.S. 19:1219 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 15 days of being notified by the Judicial Expense Fund that the fiscal agent has failed to pay deposited funds upon demand.

3. PENSION PLAN

Substantially all employees of the Parish Court, Judicial Expense Fund are members of the Parochial Employee Retirement System of Louisiana (System), a multiple-employer (cost-sharing), defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Judicial Expense Fund are members of Plan B.

All Permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan B, employees who retire at or after age 62 with at least 10 years of creditable service or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 percent of their final-average monthly salary in excess of \$188 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 40, with the basic benefit reduced 3 percent for each year retirement precedes age 62 unless he has at least 30 years of creditable service.

PARISH COURT FOR THE PARISH OF ASCENSION  
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
JUNE 30, 2002

3. PENSION PLAN (continued)

In any case, monthly retirement benefits paid under Plan B cannot exceed 100 percent of final-average salary. Final-average salary is the employee's average salary over the 30 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70804-4619, or by calling (225) 538-1361.

Under Plan B, members are required by state statute to contribute 2.0 percent of their annual covered salary in excess of \$300 and the Judicial Expense Fund is required to contribute at an actuarially determined rate. The current rate is 2.75 percent of annual covered payroll.

Contributions to the system include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Judicial Expense Fund are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Judicial Expense Fund's contributions to the System under Plan B for the years ending June 30, 2000, 2001 and 2002 were \$1,888, \$1,984 and \$1,494 respectively, which were equal to the required contributions for each year.

4. LITIGATION

There is no litigation pending against the Parish Court.

5. LEASES

There were no lease arrangements entered into as of June 30, 2002. All office and court room facilities are provided by the governing authority of the parish, as required by legislative statute.

PARISH COURT FOR THE PARISH OF ASCENSION  
JUDICIAL EXPENSE FUND  
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
JUNE 30, 2002

6. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets is as follows:

	Balance June 30, 2001	Additions	Deletions	Balance June 30, 2002
Office Furniture & fixtures	\$ 110,461	\$ -0-	\$ -0-	\$110,461
Equipment	56,142	4,092	-0-	60,234
TOTALS	\$ 166,603	\$ 4,092	\$ -0-	\$170,695

Included in office furniture and fixtures is \$56,095 of office remodeling and renovations to the Parish Courthouse facilities.

7. SPECIAL REVENUE FUND

A special revenue fund has been established to account for the Probation Litter Program Fund. This fund was established by the Judge to defray the cost of supervision of court mandated litter abatement as part of an offender's probation. The office of the Judge has taken on the responsibility of administering the program. Therefore, it is being reported as a Special Revenue Fund in connection with the Judicial Expense Fund.

8. RELATED PARTY TRANSACTIONS

There were no related party transactions that would require disclosure as of June 30, 2002.

9. RISK MANAGEMENT

The Parish Court for the Parish of Ascension is subject to various risks of loss due primarily to the possible injury of its employees or injury to others by its employees while performing duties of the Court. The Parish Court has purchased commercial insurance which it believes is sufficient to cover this risk of loss.

10. SUBSEQUENT EVENTS

There were no subsequent events that would have a significant impact on the accompanying financial statements.

PARISH COURT FOR THE PARISH OF ASCENSION  
JUDICIAL EXPENSE FUND  
STATE OF LOUISIANA

COMPARATIVE BALANCE SHEET - GENERAL FUND  
JUNE 30,

ASSETS	2002	2001
Cash	\$ 154,127	\$ 148,595
Revenues receivable		
Fines and forfeitures	13,838	28,339
Prepaid expenses	<u>1,864</u>	<u>1,888</u>
TOTAL ASSETS	\$ 268,786	\$ 179,572
	(268,786.00)	(179,572.00)
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	\$ 7,949	\$ 978
Payroll taxes payable	<u>622</u>	<u>844</u>
TOTAL LIABILITIES	7,949	1,923
Fund Equity:		
Fund balance - undesignated	<u>222,528</u>	<u>172,143</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ 268,786	\$ 179,572
	(268,786.00)	(179,572.00)

SEE ACCOUNTANT'S REPORT ATTACHED  
THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

PARISH COURT FOR THE PARISH OF ASSUMPTION  
JUDICIAL EXPENSE FUND  
STATE OF LOUISIANA

COMPARATIVE BALANCE SHEET - SPECIAL FUND (PROBATION ACCOUNT)  
JUNE 30,

ASSETS	2002	2001
Cash	\$ <u>28,288</u>	\$ <u>27,817</u>
TOTAL ASSETS	\$ <u>28,288</u> *****	\$ <u>27,817</u> *****
LIABILITIES AND FUND EQUITY		
Liabilities:		
Due to other funds	<u>3,737</u>	<u>-0-</u>
TOTAL LIABILITIES	3,737	-0-
Fund Equity:		
Fund Balance - undesignated	<u>24,543</u>	<u>27,817</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>28,288</u> *****	\$ <u>27,817</u> *****

SEE ACCOUNTANT'S REPORT ATTACHED  
THE ACCOUNTING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT



PARISH COURT FOR THE PARISH OF ACADIE  
JUDICIAL EXPENSE FUND  
STATE OF LOUISIANA

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS  
JUNE 30.

	<u>2022</u>	<u>2021</u>
General fixed assets, at cost:		
Office furniture and fixtures	\$ 110,461	\$ 110,461
Equipment	<u>60,234</u>	<u>56,182</u>
Total general fixed assets	\$ 170,695	\$ 166,643
	*****	*****
Investment in general fixed assets:		
Property acquired from general fund revenues	\$ 170,695	\$ 166,643
	*****	*****

SEE ACCOUNTANT'S REPORT ATTACHED  
THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

PARISH COURT FOR THE PARISH OF ASCENSION  
JUDICIAL EXPENSE FUND  
STATE OF LOUISIANA

STATEMENT OF CHANGES IN  
GENERAL FIXED ASSETS

FOR THE YEAR ENDED JUNE 30, 2000

	OFFICE FURNITURE & <u>FIXTURES</u>	<u>EQUIPMENT</u>	<u>TOTAL</u>
General fixed assets, beginning of year	\$ 119,461	\$ 84,142	\$ 203,603
Additions: General fund revenues	-0-	4,082	4,082
Deletions	<u>-0-</u>	<u>-0-</u>	<u>(0)</u>
General fixed assets, end of year	\$ 119,461	\$ 88,224	\$ 207,685

SEE ACCOUNTANT'S REPORT ATTACHED.  
THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

**Kernan & Lambert**  
**Certified Public Accountants**  
*A Professional Corporation*

Robert Kernan, CPA  
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Keith Allen, CPA

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Member  
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Certified Public Accountants  
Society of Louisiana  
Certified Public Accountants

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Marilyn Lambert, Judge  
Acadiana Parish Court  
Judicial Expense Fund  
828-289 South Irma Blvd.  
Gonzales, Louisiana 70731

We have audited the general purpose financial statements of the PARISH COURT for the PARISH OF ACADIANA, JUDICIAL EXPENSE FUND as of and for the year ended June 30, 2002, and have issued our report thereon dated September 21, 2002, in which we expressed a qualified opinion due to non presentation of the statements of revenues, expenditures, and changes in fund balances - budget and actual. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Parish of Acadiana, Judicial Expense Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings and questioned costs as item 2002-1.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Parish of Acadiana, Judicial Expense Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over

financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the audit committee, management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 28:113, this report is distributed by the Legislative Auditor as a public document.

Baton Rouge, Louisiana  
September 23, 2002

ABERDEEN PARISH COURT  
JUDICIAL EXPENSE FUND

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
YEAR ENDED JUNE 30, 2012

SECTION I	INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS
	None reported
SECTION II	INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AGENCY
	N/A
SECTION III	MANAGEMENT LETTER
	None reported

ASCENSION PARISH COURT  
JUDICIAL EXPENSE FUND

MANAGEMENT'S CORRECTIVE ACTION PLAN  
FOR CURRENT YEAR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2003

SECTION I      INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE  
FINANCIAL STATEMENTS

Ref. #      Description of Findings:

2102-1      The Financial statements do not include a budget or budgeting comparison statement for the General Fund in accordance with the Local Government Budget Act. The Louisiana Revised Statute 33:1382 indicates that judicial expense funds of judges are considered "political subdivision" for purposes of the Act.

Corrective Action Planned:

The Ascension Parish Court, Judicial Expenses Fund will act immediately to adopt a budget for the ensuing fiscal year. All required financial statements will be presented. Previously, it was thought that "Judicial Funds" were not subject to the Local Government Budget Act.

SECTION II      MANAGEMENT LETTER

None Issued

NAME OF CONTACT PERSON

Marilyn Lambert, Judge  
Ascension Parish Court

ANTICIPATED COMPLETION DATE

a budget for the year ending June 30, 2003 has now been adopted.